



General Assembly

January Session, 2005

Amendment

LCO No. 7630

SB0006307630SD0

Offered by:

SEN. HARRIS, 5th Dist.
SEN. WILLIAMS, 29th Dist.
SEN. LOONEY, 11th Dist.
SEN. PRAGUE, 19th Dist.
SEN. KISSEL, 7th Dist.
SEN. CIOTTO, 9th Dist.
SEN. COLAPIETRO, 31st Dist.
SEN. COLEMAN, 2nd Dist.
SEN. CRISCO, 17th Dist.
SEN. DAILY, 33rd Dist.
SEN. DEFRONZO, 6th Dist.
SEN. DUFF, 25th Dist.

SEN. FONFARA, 1st Dist.
SEN. HANDLEY, 4th Dist.
SEN. HARP, 10th Dist.
SEN. HARTLEY, 15th Dist.
SEN. LEBEAU, 3rd Dist.
SEN. MCDONALD, 27th Dist.
SEN. MEYER, 12th Dist.
SEN. MURPHY, 16th Dist.
SEN. NEWTON, 23rd Dist.
SEN. RORABACK, 30th Dist.
SEN. SLOSSBERG, 14th Dist.
SEN. STILLMAN, 20th Dist.

To: Subst. Senate Bill No. 63

File No. 632

Cal. No. 462

**"AN ACT CONCERNING PROPERTY TAX RELIEF FOR CERTAIN
ELDERLY HOMEOWNERS."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (NEW) (*Effective October 1, 2005, and applicable to*
4 *assessment years commencing on or after October 1, 2005*) (a) Any
5 municipality, upon approval of its legislative body or in any town in
6 which the legislative body is a town meeting, by the board of

7 selectmen may provide that an owner of real property or any tenant
8 for life or for a term of years liable for property taxes under section 12-
9 48 who meets the qualifications stated in this subsection shall be
10 entitled to pay the tax levied on such property, calculated in
11 accordance with the provisions of subsection (c) for the first year the
12 claim for such tax relief is filed and approved in accordance with the
13 provisions of section 2 of this act, and such person shall be entitled to
14 continue to pay the amount of such tax or such lesser amount as may
15 be levied in any year, during each subsequent year that such person
16 meets such qualifications, and the surviving spouse of such owner or
17 tenant, qualified in accordance with the requirements pertaining to a
18 surviving spouse in this subsection, or any owner or tenant possessing
19 a joint interest in such property with such owner at the time of such
20 owner's death and qualified at such time in accordance with the
21 requirements in this subsection, shall be entitled to continue to pay the
22 amount of such tax or such lesser amount as may be levied in any year,
23 as it becomes due each year following the death of such owner for as
24 long as such surviving spouse or joint owner or joint tenant is qualified
25 in accordance with the requirements in this subsection. After the first
26 year a claim for such tax relief is filed and approved, application for
27 such tax relief shall be filed biennially on a form prepared for such
28 purpose by the assessor of such municipality. Any such owner or
29 tenant who is qualified in accordance with this section and any such
30 surviving spouse or joint owner or joint tenant surviving upon the
31 death of such owner or tenant, shall be entitled to pay such tax in the
32 amount as provided in this section for so long as such owner or tenant
33 or such surviving spouse or joint owner or joint tenant continues to be
34 so qualified. To qualify for the tax relief provided in this section a
35 taxpayer shall meet all the following requirements: (1) On December
36 thirty-first of the calendar year preceding the year in which a claim is
37 filed, be (A) eighty years of age or over, (B) the spouse of a taxpayer,
38 eighty years of age or over, provided such spouse is domiciled with
39 such taxpayer, or (C) sixty-two years of age or over and the surviving
40 spouse of a taxpayer who at the time of such taxpayer's death had
41 qualified and was entitled to tax relief under this section, provided

42 such surviving spouse was domiciled with such taxpayer at the time of
43 the taxpayer's death, (2) occupy such real property as his or her home,
44 (3) either spouse shall have resided within this state for at least one
45 year before filing the claim under this section and section 2 of this act,
46 (4) the taxable and nontaxable income of such taxpayer, the total of
47 which shall hereinafter be called "qualifying income", in the tax year of
48 such homeowner ending immediately preceding the date of
49 application for benefits under the program in this section, was not in
50 excess of twenty-seven thousand one hundred dollars, if unmarried, or
51 thirty-three thousand dollars, jointly with spouse if married, subject to
52 adjustments in accordance with subsection (b) of this section, evidence
53 of which income shall be submitted to the assessor in the municipality
54 in which application for benefits under this section is filed in such
55 form and manner as the assessor may prescribe. The amount of any
56 Medicaid payments made on behalf of such homeowner or the spouse
57 of such homeowner shall not constitute income. The income of the
58 spouse of such homeowner shall not be included in the qualifying
59 income of such homeowner for purposes of determining eligibility for
60 tax relief under this section, if such spouse is a resident of a health care
61 or nursing home facility in this state, and such facility receives
62 payment related to such spouse under the Title XIX Medicaid
63 program. In addition to the eligibility requirements prescribed in this
64 subsection, any municipality that provides tax relief in accordance
65 with the provisions of this section may impose asset limits as a
66 condition of eligibility for such tax relief.

67 (b) The amounts of qualifying income as provided in this section
68 shall be adjusted annually in a uniform manner to reflect the annual
69 inflation adjustment in Social Security income, with each such
70 adjustment of qualifying income determined to the nearest one
71 hundred dollars. Each such adjustment of qualifying income shall be
72 prepared by the assessor of such municipality in relation to the annual
73 inflation adjustment in Social Security, if any, becoming effective at
74 any time during the twelve-month period immediately preceding the
75 first day of October each year and the amount of such adjustment.

76 (c) The tax on the real property for which the benefits under this
77 section are claimed shall be the lower of: The tax due with respect to
78 the homeowner's residence for the assessment year commencing
79 October first of the year immediately preceding the year in which the
80 initial claim for tax relief is made, or the tax due for any subsequent
81 assessment year. If title to real property is recorded in the name of the
82 person or the spouse making a claim and qualifying under this section
83 and any other person or persons, the claimant hereunder shall be
84 entitled to pay the claimant's fractional share of the tax on such
85 property calculated in accordance with the provisions of this section,
86 and such other person or persons shall pay the person's or persons'
87 fractional share of the tax without regard for the provisions of this
88 section. For the purposes of this section, a "mobile manufactured
89 home", as defined in section 12-63a, shall be deemed to be real
90 property.

91 (d) If any person with respect to whom a claim for tax relief in
92 accordance with this section and section 2 of this act has been
93 approved for any assessment year transfers, assigns, grants or
94 otherwise conveys subsequent to the first day of October, but prior to
95 the first day of August in such assessment year the interest in real
96 property to which such claim for tax relief is related, regardless of
97 whether such transfer, assignment, grant or conveyance is voluntary or
98 involuntary, the amount of such tax relief benefit, determined as the
99 amount by which the tax payable without benefit of this section
100 exceeds the tax payable under the provisions of this section, shall be a
101 pro rata portion of the amount otherwise applicable in such
102 assessment year to be determined by a fraction the numerator of which
103 shall be the number of full months from the first day of October in
104 such assessment year to the date of such conveyance and the
105 denominator of which shall be twelve. If such conveyance occurs in the
106 month of October the grantor shall be disqualified for such tax relief in
107 such assessment year. The grantee shall be required within a period
108 not exceeding ten days immediately following the date of such
109 conveyance to notify the assessor thereof, or in the absence of such

110 notice, upon determination by the assessor that such transfer,
111 assignment, grant or conveyance has occurred, the assessor shall
112 determine the amount of tax relief benefit to which the grantor is
113 entitled for such assessment year with respect to the interest in real
114 property conveyed and notify the tax collector of the reduced amount
115 of such benefit. Upon receipt of such notice from the assessor, the tax
116 collector shall, if such notice is received after the tax due date in the
117 municipality, no later than ten days thereafter mail or hand a bill to the
118 grantee stating the additional amount of tax due as determined by the
119 assessor. Such tax shall be due and payable and collectible as other
120 property taxes and subject to the same liens and processes of
121 collection, provided such tax shall be due and payable in an initial or
122 single installment not sooner than thirty days after the date such bill is
123 mailed or handed to the grantee and in equal amounts in any
124 remaining, regular installments as the same are due and payable.

125 Sec. 2. (NEW) (*Effective October 1, 2005, and applicable to assessment*
126 *years commencing on or after October 1, 2005*) (a) No claim shall be
127 accepted under section 1 of this act unless the taxpayer or authorized
128 agent of such taxpayer files an application with the assessor of the
129 municipality in which the property is located, in such form and
130 manner as the assessor may prescribe, during the period from
131 February first to and including May fifteenth of any year in which
132 benefits are first claimed, including such information as is necessary to
133 substantiate such claim in accordance with requirements in such
134 application. A taxpayer may make application to the assessor prior to
135 August fifteenth of the claim year for an extension of the application
136 period. The assessor may grant such extension in the case of
137 extenuating circumstance due to illness or incapacitation as evidenced
138 by a physician's certificate to that extent, or if the assessor determines
139 there is good cause for doing so. The taxpayer shall present to the
140 assessor a copy of such taxpayer's federal income tax return and the
141 federal income tax return of such taxpayer's spouse, if filed separately,
142 for such taxpayer's taxable year ending immediately prior to the
143 submission of the taxpayer's application, or if not required to file a

144 federal income tax return, such other evidence of qualifying income in
145 respect to such taxable year as the assessor may require. Each such
146 application, together with the federal income tax return and any other
147 information submitted in relation thereto, shall be examined by the
148 assessor and a determination shall be made as to whether the
149 application is approved. Upon determination by the assessor that the
150 applying homeowner is entitled to tax relief in accordance with the
151 provisions of section one of this act and this section, the assessor shall
152 notify the homeowner and the municipal tax collector of the approval
153 of such application. The municipal tax collector shall determine the
154 maximum amount of the tax due with respect to such homeowner's
155 residence and thereafter the property tax with respect to such
156 homeowner's residence shall not exceed such amount. After a
157 taxpayer's claim for the first year has been filed and approved such
158 taxpayer shall file such an application biennially. In respect to such
159 application required after the filing and approval for the first year the
160 assessor in each municipality shall notify each such taxpayer
161 concerning application requirements by regular mail not later than
162 February first of the assessment year in which such taxpayer is
163 required to reapply, enclosing a copy of the required application form.
164 Such taxpayer may submit such application to the assessor by mail
165 provided it is received by the assessor not later than March fifteenth in
166 the assessment year with respect to which such tax relief is claimed.
167 Not later than April first of such year the assessor shall notify, by
168 certified mail, any such taxpayer for whom such application was not
169 received by said March fifteenth concerning application requirements
170 and such taxpayer shall submit not later than May fifteenth such
171 application personally or for reasonable cause, by a person acting in
172 behalf of such taxpayer as approved by the assessor.

173 (b) Any person knowingly making a false application for the
174 purpose of claiming property tax relief under section 1 of this act and
175 this section shall be fined not more than five hundred dollars. Any
176 person who fails to disclose all matters relating thereto or with intent
177 to defraud makes a false statement shall refund to the municipality all

178 tax relief improperly taken.

179 (c) Any municipality providing property tax relief under section 1 of
180 this act and this section may establish a lien on such property in the
181 amount of the total tax relief granted, plus interest applicable to the
182 total of unpaid taxes represented by such tax relief, at a rate to be
183 determined by such municipality. Any such lien shall have a priority
184 in the settlement of such person's estate.

185 (d) Any such property tax relief granted to any such resident in
186 accordance with the provisions of section 1 of this act and this section
187 shall not disqualify such resident with respect to any benefits for
188 which such resident shall be eligible under the provisions of sections
189 12-129b to 12-129d, inclusive, and sections 12-129n and 12-170aa of the
190 general statutes, and any such property tax relief provided under this
191 section shall be in addition to any such benefits for which such
192 resident shall be eligible under said sections 12-129b to 12-129d,
193 inclusive, and sections 12-129n and 12-170aa."

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	New section
Sec. 2	<i>October 1, 2005, and applicable to assessment years commencing on or after October 1, 2005</i>	New section